



**Secretary of State
Division of Securities and Business Regulation**

**INSTRUCTIONS FOR FORM C-14
ANNUAL REPORT OF PRECONSTRUCTION MAUSOLEUM TRUST
ACCOUNT**

PART I – GENERAL

Complete PART 1 - general information about the cemetery.

PART II – PRECONSTRUCTION MAUSOLEUM TRUST ACCOUNT

Complete PART II - general preconstruction mausoleum trust account and depository information. Complete depository information to include full and complete account name as recorded with the financial institution.

Depository Activity

Line 1 – Fill in the amount (market value) of funds on deposit at the beginning (January 1) of the current reporting year. This should match what was reported as the amount (market value) of funds on deposit at the **end** (December 31) of the **previous** reporting year.

Line 2 – Add total deposits made for the yearly activity. These deposits are based on deposit requirements according to O.C.G.A. §10-14-29(c).

Line 3 – Add any other deposits made. This equals amounts deposited to this account other than those accounted for in line 2. This would include amounts deposited to cover shortfalls. Attach explanation.

Line 4 – Add or subtract any other increases or decreases to fund. This would include all interest or other income earned, market fluctuations in investment values (unrealized gains and losses) and net realized gains or losses from sales of investments. Attach explanation.

Line 5 – Subtotal. This is the subtotal of the amounts in lines 1 through 4.

Line 6 – Subtract trustee fees. This is the amount charged and labeled as account management or administrative fees charged by the trustee.

Line 7 – Subtract depository fees if any. This is the amount of expenses charged by the depository for maintenance of the account. This may be in addition to any trustee fees.

Line 8 – Subtract withdrawals from the preconstruction trust account. These withdrawals should have been approved by the Secretary of State. Attach a copy of approval letter(s) or detailed explanation.

Line 9 – Total funds on deposit for trust account at end of year. This amount is calculated as the sum of lines 5 through 8.

Annual Preconstruction Mausoleum Trust Account Liability

Line 10 – Cumulative amount due to the trust account at beginning of year. This amount is the total of all deposits required to be made pursuant to O.C.G.A. § 10-14-29(c) to the trust account from its inception less any approved withdrawals.

Line 11 – Add amount of deposits due to the account for reporting year's activities for sales and services. Attach form C-11 or detailed schedule.

Line 12 – Subtract amount eligible to withdraw from trust account for yearly deliveries – list only actual amount due to the escrow account. Any withdrawals must be approved by the Secretary of State Office prior to withdrawal from the account.

Line 13 - Cumulative amount due to the escrow account at end of year. This amount is the total of amounts in lines 10, 11 and 12. It represents the total liability the cemetery has to honor its preconstruction mausoleum trust account obligation according to O.C.G.A. §10-14-29(c).

PART III - CERTIFICATION

The person signing the C-13 form certifies, under penalties of perjury, that he/she is authorized to sign the C-13 document and certifies that deposits have been made and the information presented in the form and any attached documentation are correct.